

KING COUNTY FIRE DISTRICT NO. 4
DBA SHORELINE FIRE DEPARTMENT
King County, Washington
January 1, 1994 Through December 31, 1994

Schedule Of Findings

1. District Officials Should Comply With Bidding Requirements

During our audit of King County Fire District No. 4, district officials expended approximately \$70,000 for the purchase of a computer network and related equipment. District officials did not solicit competitive bids on the purchase as is required per RCW 52.14.110, Purchases and Public Works - Competitive Bids Required - exceptions. This error in failing to obtain competitive bids is not reflective of a weakness in the internal control structure at the district. Instead, district officials had and have an ongoing maintenance contract with a particular computer vendor and incorrectly believed this purchase was an extension of that contract.

RCW 52.14.110 states in part:

Insofar as practicable, purchases and any public works by the district shall be based on competitive bids. A formal sealed bid procedure shall be used as standard procedure for purchases and contracts executed by the board of commissioners

By not soliciting competitive bids on this purchase, district officials may not have purchased this equipment for the lowest competitive price.

We recommend district officials carefully monitor purchases and follow competitive bid laws when applicable.